IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 15TH JUNE 2007 / 25TH JYAISHTA 1929

WP(C).No. 18359 of 2007(I)

PETITIONER:

M.V.EBRAHIM,
PROPRIETOR, ARAFA TRADERS, P.O.SIVAPURAM,
KANNUR DISTRICT.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:
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1. ASSISTANT COMMISSIONER (ASSESSMENT),
COMMERCIAL TAXES, SPECIAL CIRCLE, KANNUR.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE.

3. TAHSILDAR (REVENUE RECOVERY),
THALASSERY.

BY G.P. SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 15/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.18359 of 2007

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Dated this the 15th day of June, 2007.

JUDGMENT

The petitioner is challenging Ext.P4 order issued by the appellate authority in the stay petition. Obviously this court should not consider merits of the case pending before the statutory authority because if it is done, the appeal will become infructuous. However, having regard to the fact that much of the demand is interest, Ext.P4 is modified by reducing payment to one third of the total demand to be paid in two instalments, first of which will be paid on or before 5.7.2007 and the balance on or before 5.8.2007. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above. If payment is not made, full amount can be recovered during pendency of appeal.

C.N.RAMACHANDRAN NAIR
Judge

pms